

children and grandchildren to pay a steep price for the deficits and debt we are adding to today.

Mr. Speaker, H.R. 4297 extends several tax relief measures, including reduced rates for capital gains and dividend income, that I support and would vote for in a balanced, revenue neutral measure. I support: the saver's credit; small business and brownfields expensing relief; the Work Opportunity Tax Credit; the research and experimentation credit; deductions for higher education and classroom expenses; the exclusion for active financing income; and 15-year depreciation rates for restaurant equipment and improvements to leased property. Unfortunately, the Joint Tax Committee estimates that H.R. 4297 will cost \$56.1 billion over the next five years, and the CBO estimates that extending the dividend and capital gains tax reductions alone would cost approximately \$160 billion from FY2008 to FY2015.

Further, unlike the Senate tax reconciliation bill, the House version of this legislation does not address what is arguably the most significant looming tax concern for middle-class American families, namely the growing number of Americans who are forced to pay the alternative minimum tax (AMT). While reduced rates for capital gains and dividend income will not expire for another three years, AMT relief is scheduled to expire in less than one month, at the end of this year.

If AMT relief is allowed to lapse, the number of taxpayers subject to the AMT will increase from 3 million in 2004 to 21 million in 2006. The Congressional Budget Office estimates that extending AMT relief and indexing it for inflation would reduce federal revenue by \$191 billion over the next five years. This is an immediate problem that Congress and the Administration need to work together to fix in a responsible, bipartisan way, before millions of Americans are hit with large, unexpected tax increases.

Mr. Speaker, I will continue to work with my colleagues in both parties to advance commonsense, bipartisan approaches to solving our country's fiscal problems. I urge my colleagues on both sides of the aisle to act as soon as possible, in a fiscally sound way, to prevent serious consequences for current and future generations.

PROVIDING FOR CONSIDERATION
OF H.R. 4297, TAX RELIEF EXTENSION
RECONCILIATION ACT OF
2005

SPEECH OF

HON. SUSAN A. DAVIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 8, 2005

Mrs. DAVIS of California. Mr. Speaker, weeks after passing a spending bill that failed to reflect our national values, we are repeating our mistakes with today's tax cut bill.

We are once again "robbing Peter to pay Paul"—only this time we have picked the worst possible time to do so.

The holiday season is supposed to be a time for giving.

Only this year, it has become a time for giving primarily to the wealthiest 20% of American families.

Upper-income families will not lose much under last month's spending cuts bill.

But they will benefit greatly from today's tax cut package.

Conversely, lower- and middle-income families will suffer great losses under the spending cut bill . . .

. . . yet stand to gain very little from today's tax bill.

That's what I call "Scrooge-onomics."

We continue to dig ourselves deeper and deeper into debt.

The bill before us today comes with a price tag of \$56 billion, with no means to offset that cost.

And what do we get in return?

If you are not among the top tier of wealthiest Americans, not much.

Thirty-six percent of the cost of this bill goes towards extending reduced tax rates for capital gains and dividends.

That's \$20.6 billion dedicated to tax breaks that aren't even scheduled to expire until 2008.

That's \$20.6 billion that could be spent on education, worker training, affordable housing, or improving the quality of life for service members and their families.

It is fiscally irresponsible to spend \$56 billion we do not have on those who do not need it.

And it is unwise to further complicate an already complex tax code to do so.

That is why I am supporting the Democratic substitute to this bill.

This substitute still extends vital tax cuts but includes offsets to pay for the cost, taking the burden off American taxpayers.

It extends the Work Opportunity Tax Credit and the deduction of higher-education expenses.

It extends the research and experimentation credit and the expensing of brownfield sites.

It protects millions of California's taxpayers by extending sorely needed alternative minimum tax relief.

And, importantly for my district of San Diego, California, it extends a critical provision allowing military personnel to elect to include combat pay as earned income.

This allowance will expand the pool of armed services personnel eligible to receive the earned income credit, and it will even increase this credit for some military families.

The brave men and women who sacrifice time with their own families to protect ours deserve no less.

Although this bill would be out of place at any time of year, it is unconscionable during the holiday season.

A nation as prosperous as ours should never ignore its weakest citizens for the sake of tax cuts for the wealthy.

I do not believe this bill reflects our priorities as a nation.

I know it does not reflect my own values.

Yet it does represent the true colors of the majority party.

In the spirit of giving, I hope you will join me in opposing a bill that regards only the wealthy as worthy of receiving.

IN SUPPORT OF H.J. RES. 73, TO
REDEPLOY U.S. FORCES FROM
IRAQ

HON. ANNA G. ESHOO

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 14, 2005

Ms. ESHOO. Mr. Speaker, I rise today in support of the Joint Resolution introduced by Representative JOHN MURTHA. This Resolution should be brought to the floor because the time has come for a change in our Iraq policy.

I believe our military has done its job. They were sent to Iraq to depose a tyrant and free the Iraqi people from Saddam Hussein's brutal regime. They accomplished what can be described as one of the most successful and well-executed military campaigns in history, defeating the Iraqi army in a matter of days and going on to hunt down and capture Saddam Hussein.

The issue before us is not "surrender" or "cut and run". Our troops have accomplished their mission. What they're now having to battle is an insurgency comprised largely of Iraqis who they were sent to liberate. According to our top military leadership, fewer than 7% of the insurgents in Iraq are foreign militants and the primary target of the insurgents are U.S. troops.

The violence is taking its toll on the Iraqi people, the vast majority of whom want a stable, secure Iraq free from foreign occupation. A recent poll taken in Iraq indicated that 80% of Iraqis want the American military to leave, and most chilling, 45% believe attacks against U.S. forces are justified. The daily toll inflicted on our military and our national purse (close to \$1 billion per day now), is simply unsustainable.

Congressman MURTHA has proposed a plan calling for the redeployment of U.S. troops consistent with the safety of U.S. forces, the creation of a quick-reaction force in the region and an "over-the-horizon" presence of Marines, and the pursuit of security and stability in Iraq through diplomacy.

Congressman MURTHA based his sober and professional judgment on the following:

The U.S. and coalition troops have accomplished all they can in Iraq and the American people have not been shown clear, measurable progress for the establishment of a stable and improving security in Iraq or of a stable and improving economy.

American troops have become the primary targets of attacks in Iraq, which is significantly impeding progress. Continued military action is not in the best interest of the United States, the Iraqi people, or the Persian Gulf region.

As Commander of Iraqi forces, General George Casey stated in a September 2005 hearing, "the perception of occupation in Iraq is a major driving force behind the insurgency."

The cost of the war to our country, and the burden on the troops to whom Congressman MURTHA has dedicated his life, is skyrocketing.

Congressman MURTHA knows of what he speaks. He is a 37-year veteran of the Marine Corps, a Colonel, the first Vietnam War veteran elected to this body and an unimpeachable, first-hand authority on the needs of our military.

Congressman MURTHA is one of the most decorated veterans in the Congress. No one

has taken care of our troops on a more consistent basis since coming to the Congress than JACK MURTHA. Previous Presidents know this, this President knows it, present and former members of Congress know it, and most importantly, our troops know it.

Congressman MURTHA has been standing side-by-side with our troops throughout the Iraq war, from his presence in Kuwait just days before the start of the war, to his ongoing weekly visits to wounded troops at Bethesda Naval Medical Center and Walter Reed Army Medical Center, to his regular travel to the region to be with our troops. Each and every step of the way JACK MURTHA has made sure that our troops have what they need, that their families are cared for, and that our country honors their service as deeply as he does. In one case, when a mother told him that bureaucratic red tape would prevent her son, a young man severely wounded in service to his country from receiving a Purple Heart, JACK MURTHA said that if her son didn't get a Purple Heart, he would give him one of his. This is JACK MURTHA.

After great personal reflection on the war and its effects and constant consultation with the military leadership, Congressman MURTHA has done what members of this body are charged to do: He spoke truth to power. He announced it was "time for a change in direction" in Iraq. He did not call for an immediate withdrawal. He has not called for surrender and he has not called for retreat.

Whether Members agree with Congressman MURTHA's judgment on the individual details of his proposal, it's become clear that our current policy in Iraq is unsustainable. It's time to tell the Iraqis that the training wheels have to come off . . . it's time for the Iraqis to take charge of Iraq. Today the American people are ahead of us, with some 65% saying it's time for a change. It's time to begin the overdue debate on how and when we bring our troops home. Congressman MURTHA has set forth a pragmatic and clear proposal. I'm proud to support it.

METHAMPHETAMINE REMEDIATION RESEARCH ACT OF 2005

SPEECH OF

HON. GENE GREEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, December 13, 2005

Mr. GENE GREEN of Texas. Mr. Speaker, I rise to offer my support for this legislation, of which I am a cosponsor. As a member of the Energy and Commerce Committee, I have participated in several hearings and mark-ups on methamphetamine legislation.

One of the many unsafe effects of this drug is the environmental harm caused by producing it and disposing of the byproducts. Given that the products necessary to produce meth can be purchased at a drug store, and it can be produced in small quantities, many users make the drug in their basement, garage or kitchen, despite the health and safety risks.

Cooking meth indoors allows toxic fumes to escape into the house and be trapped in furniture and walls, causing additional health concerns for those producing it—and especially for the family and children who live in

these homes. The production of meth puts family members and children in harm's way, as there is a possibility of inhaling fumes, absorbing chemicals or accidentally ingesting the toxic materials used to manufacture this drug.

Depending on the process used, each pound of meth produced results in about six additional pounds of waste which will likely end up in our sewer systems, in streams or rivers, or on the ground. Given that some of the key ingredients can be acetone, hydrochloric acid, ether and ammonia, disposing of this byproduct improperly can lead to additional health risks and environmental damage.

I am pleased the House is taking up this legislation to address the negative environmental impacts of methamphetamines, and problems posed by clean-up and remediation by directing the EPA to develop assessment standards and remediation guidelines. H.R. 798 also directs studies to be conducted on the residual effects of methamphetamine production, and supports the development of methamphetamine detection testing.

Mr. Speaker, I urge my colleague to join me in supporting this legislation.

NORTHERN COLORADO WATER CONSERVANCY DISTRICT FACILITIES CONVEYANCE

SPEECH OF

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, December 13, 2005

Mr. UDALL of Colorado. Mr. Speaker, I rise in support of this bill and commend my Colorado colleague, Mrs. MUSGRAVE, for its introduction.

The bill would direct the Interior Department to convey to the Northern Colorado Water Conservancy District wants the title to some of the water-distribution facilities that are part of the Bureau of Reclamation's Colorado-Big Thompson project.

That project, authorized by Congress in 1937 to provide water for agricultural and other uses, consists of dams, dikes, reservoirs, powerplants, pumping plants, pipelines, tunnels, and substations spread over approximately 250 miles. The Northern Colorado Water Conservancy District, the project's local government sponsor, operates and maintains all of the water conveyance facilities.

H.R. 3443 directs the Secretary of the Interior to transfer 58 miles of the Project's water conveyance facilities (the St. Vrain Supply Canal, Boulder Creek Supply Canal, and South Platte Supply Canal) to the District. The transfer will allow the District to more cost-effectively manage the facilities, reduce paperwork requirements, provide for local ownership and reduce the federal government's liability. The District, which has operated and maintained these water conveyance facilities since 1957, has repaid the appropriate capital costs associated with the facilities. Despite this repayment, the title of the facilities remains in the Bureau of Reclamation. This bill directs the transfer of this title with no conditions. It is modeled on the successful transfer (Public Law 106-376) of other single purpose water conveyance facilities associated with the Colorado Big-Thompson Project.

None of the affected facilities are used to generate electricity. However, payments by

electricity customers have been contributing to the repayment for the overall project, and the electricity customers still owe something under that repayment contract. To reflect that, the bill provides for transfer of funds from electricity-sale collections to complete repayment of the amount the electricity customers owe toward repayment of the facilities to be transferred.

The bill includes language to make clear that it will not lessen the existing responsibilities of the district or affect the rights of two ditch companies whose ditches have been part of the distribution system for water from the Colorado-Big Thompson project. And, to stimulate prompt implementation, the bill says that if the transfer isn't completed within a year Interior must send a written report to Congress explaining why it hadn't done so and to keep reporting annually until the transfer is complete.

I joined as a cosponsor of this legislation because I think it will be beneficial both for the Northern Colorado Water Conservancy District and for the federal government. I urge its approval.

TRIBUTE TO HARRIET G. SIMPSON

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 14, 2005

Mr. CLYBURN. Mr. Speaker, I rise today to pay tribute to a former professional colleague and dear personal friend Harriet G. Simpson. Mrs. Simpson is a dedicated educator and devoted community activist, who is being honored Sunday, December 18, 2005 by the Charleston, South Carolina community and her home church, Mt. Zion AME.

I came to know Mrs. Simpson when I took my first job out of college as a Social Studies teacher in the Charleston, South Carolina public school system. She was one of the leaders in that school system who recognized my leadership potential at an early stage in my development. She became a mentor and one of my most ardent supporters.

Throughout her life, Mrs. Simpson has dedicated herself to the betterment of her community, and has received numerous recognitions for her work. They include, Delta Woman of the Year by Delta Sigma Theta Sorority, the Public Service Award from the Alpha Chi Pi Omega Sorority, and the Omega Service Award by the Omega Psi Phi Fraternity. Also, Arabian Court No. 128 recognized Mrs. Simpson as Outstanding Female Community Worker, and she was a semi-finalist for the Certificate of Achievement as a Role Model from the National Council of Negro Women. She has also been recognized for her achievements by the South Carolina State Senate, and the Moja Arts Festival bestowed upon her an Award for Contribution to Education. Former Charleston Mayor Palmer Gilliard gave Mrs. Simpson the "Key to the City," and Channel 5 Television Station inducted her into its Hall of Fame.

Mrs. Simpson's dedication to her community has manifested itself through her love of education and her deep and abiding religious faith. She has been nominated for as Teacher of the Year at C.A. Brown High School, where I had the privilege of working with her for three years, and received the Human Relations